

# HOUSE . . . . No. 1558

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By Mr. Wenzler of Boston, petition of John B. Wenzler for legislation prohibiting for two years additional taxation (because of certain repairs or additions) of certain privately owned property used for dwelling purposes by owners thereof. Taxation.

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## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Eight.

AN ACT RELATIVE TO THE EXEMPTION FROM TAXATION OF LIMITED REPAIRS, REMODELING OR ADDITIONS TO EXISTING PRIVATE DWELLINGS, OR NEW RESIDENTIAL CONSTRUCTION OF PRIVATE OWNERSHIP.

1 *Whereas*, The deferred operation of this act would  
2 tend to defeat its purpose to provide immediate re-  
3 lief of the present unemployment situation through  
4 creating work for the buildings trade, therefore it is  
5 hereby declared to be an emergency law, necessary  
6 for the immediate preservation of the public safety  
7 and convenience.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 No municipality or taxing authority shall, during  
2 the two succeeding years after the effective date of  
3 this act, cause to be levied, assessed or imposed, any  
4 additional taxes, as a result of any repairs, remodel-

5 ing or additions to existing privately owned dwelling  
6 property, providing such repairs, remodeling or al-  
7 terations do not exceed the cost of two thousand  
8 dollars, unless the fair cash value of such building  
9 shall exceed three thousand dollars.